| 9 + 2 + 2 | o f | Washington | |
|-----------|-----|------------------|--|
| Slale | υı | wasii ii y tu ii | |

Fiduciary Funds

Fiduciary Funds account for assets held in a trustee or agent capacity for outside parties, including individuals, private organizations, and other governments.

| | | inaton | Wash | o f | State |
|--|--|--------|------|-----|-------|
|--|--|--------|------|-----|-------|

Private-Purpose Trust Funds

Private-Purpose Trust Funds are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments. The Private-Purpose Trust Funds are described below:

The Human Services Trust Fund accounts for miscellaneous human services activities such as recoveries on behalf of children receiving support payments from non-custodial parents.

The Other Private-Purpose Trust Fund accounts for various assets held in trust for other governments, individuals, or the public at large such as the administration of unclaimed property.

Agency Funds

Agency Funds account for resources held by the state in a custodial capacity for other governments, private organizations, or individuals.. The Agency Funds are described below:

The Suspense Fund accounts for receipts where final disposition is pending.

The Local Government Distributions Fund accounts for the receipt and allocation of taxes and fees imposed by local governments.

The Pooled Investments Fund is used to administer the pooling and investing of surplus state funds, and the accumulation and allocation of interest earned among the various accounts and funds from which such investments and investment deposits were made.

The Other Agency Fund accounts for (1) assets held for employees: foster children, inmates, patients, and residents of state institutions: (2) the local government share of contracted timber sales; and (3) monies held under other custodial responsibilities of the state.

Combining Statement of Fiduciary Net Assets Private-Purpose Trust Funds June 30, 2004

(expressed in thousands)

| | Hum Servi | ces | Othe Private-P | urpose | T-4 | |
|------------------------------------------------|--------------|-------------|-------------------|--------------|------|----------------|
| A | Tru | Sī | Trus | ST | Tota | aı |
| Assets | | | | | | |
| Current Assets: | | ¢ 400 | • | 4.004 | | Ф г ооо |
| Cash and pooled investments | | \$ 429 | \$ | 4,804 | , | \$ 5,233 |
| Other receivables (net of allowance) | | 4,654 | | - 01 | | 4,654 |
| Due from other funds | | | | 91 | | 91 |
| Total Current Assets | | 5,083 | | 4,895 | | 9,978 |
| Noncurrent Assets: | | | | | | |
| Investments, noncurrent | | _ | | 28,299 | | 28.299 |
| Capital Assets: | | | | , | | , |
| Furnishings, equipment, and collections | | - | | 86 | | 86 |
| Accumulated depreciation | | - | | (78) | | (78) |
| Total Noncurrent Assets | | - | | 28,307 | | 28,307 |
| Total Assets | | \$ 5,083 | \$ | 33,202 | \$ | 38,285 |
| | | | | | | |
| Liabilities: | • | 2 020 | • | 400 | • | 2 420 |
| Accounts payable Accrued liabilities | \$ | 3,239 11 | \$ | 199 4.054 | \$ | 3,438 4.065 |
| Due to other funds | | 11 | | 4,054 20 | | 4,065 |
| Other long-term liabilities | | - | | 28,322 | | 28,322 |
| _ | | 2 0 5 0 | | | | |
| Total Liabilities | | 3,250 | | 32,595 | | 35,845 |
| Not Access. | | | | | | |
| Net Assets: | | | | | | |
| Net assets held in trust for: | | 1 022 | | 607 | | 2 440 |
| Individuals, organizations & other governments | | 1,833 | | 607 | | 2,440 |
| Total Net Assets | | \$ 1,833 | | \$ 607 | | \$ 2,440 |

Combining Statement of Changes in Fiduciary Net Assets Private-Purpose Trust Funds For the Fiscal Year Ended June 30, 2004

(expressed in thousands)

| | Human Services | Other Private-Pur | pose | | |
|------------------------------------------------------------|-------------------|----------------------|--------|-------|--------|
| <u>-</u> | Trust | Trust | | Total | |
| Additions: | | | | | |
| Investment Income: | | | | | |
| Income (loss) on investing activities | \$ (3 | 3) \$ | - | \$ | (3) |
| Other additions: | | | | | |
| Transfers in | | - | 5,483 | | 5,483 |
| Other contracts, grants and miscellaneous | 266 | 6 42 | 2,187 | 4 | 2,453 |
| Total other additions | 266 | 6 4 | 7,670 | 4 | 7,936 |
| Total Additions | 263 | 3 4 | 7,670 | 4 | 7,933 |
| Deductions: | | | | | |
| Transfers out | | - 48 | 8,985 | 4 | 8,985 |
| Administrative expenses | | | 2,651 | | 2,652 |
| Payments to or on behalf of individuals, organizations and | | | | | |
| other governments in accordance with trust agreements | 267 | 7 | - | | 267 |
| Total Deductions | 268 | 5 | 1,636 | 5 | 1,904 |
| Net Increase (Decrease) | (! | 5) (3 | 3,966) | (| 3,971) |
| Net Assets - Beginning, as restated | 1,838 | 3 | 4,573 | | 6,411 |
| Net Assets - Ending | \$ 1,833 | 3 \$ | 607 | \$ | 2,440 |

Combining Statement of Assets and Liabilities Agency Funds June 30, 2004 (expressed in thousands)

| | Suspense | Local Gov't Distrib. | Pooled Investments | Other Agency | Total |
|------------------------------------------------------------------------------------|------------------------|----------------------------|-----------------------|-----------------------------------------|------------------------------------------|
| Assets: | | | | | |
| Cash and pooled investments | \$ 8,201 | \$ 141,790 | \$ - | \$ 129,767 | \$ 279,758 |
| Investments | - | - | - | 1,500 | 1,500 |
| Other receivables (net of allowance) | 33 | - | 84,507 | 15,231 | 99,771 |
| Due from other funds | 5,110 | 246,948 | 4,941 | 233,620 | 490,619 |
| Due from other governments | - | - | - | 26,787 | 26,787 |
| Investments, noncurrent | - | 23,211 | 160,380 | 9,595 | 193,186 |
| Other noncurrent assets | | - | - | 67,269 | 67,269 |
| Total Access | ¢ 12 244 | ¢ 411 040 | ¢ 240 020 | ¢ 492.760 | ¢ 1 150 000 |
| Total Assets | \$ 13,344 | \$ 411,949 | \$ 249,828 | \$ 483,769 | \$ 1,158,890 |
| Liabilities: Accounts payable Contracts and retainages payable Accrued liabilities | \$ 1,344 - 4,923 | \$ - - - 23.987 | \$ - - 240,737 | \$ 14,379 19,078 258,621 1,443 | \$ 15,723 19,078 504,281 25,430 |
| Obligations under security lending agreements Due to other funds | 2.014 | , | 9,091 | , | , |
| | 2,014 5,063 | 202 104 | 9,091 | 119,495 3,484 | 130,604 |
| Due to other governments Other long-term liabilities | | 383,184 4,774 | - | 67,269 | 391,731 72,043 |
| Total Liabilities | \$ 13,344 | \$ 411,949 | \$ 249,828 | \$ 483,769 | \$ 1,158,890 |

Combining Statement of Changes in Assets and Liabilities

Agency Funds Continued

For the Fiscal Year Ended June 30, 2004 (expressed in thousands)

| Asserts: Value of the procession of the proc | Suspense Fund | Bala June 30 | | Ad | ditions | Ded | luctions | Bala June 30 | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-----------------|---------|----|-------------|------|-------------|-----------------|----------|
| Other receivables (net of allowance) 31 15,781 15,779 33 Due from other funds 4,679 131,773 131,342 5,10 Due from other governments 98 98 9.6 Investments, noncurrent -366 3,566 -356 Total Assets -816,744 1,326,003 1,324,603 1,324,603 Accounts payable -81,499 1,0286 11,1091 8,134,403 Contracts and retainages payable 2 40 42 -4,23 Accounts payable 6,795 193,244 195,126 4,923 Due to other funds 3,049 2,791 3,955 2,014 Due to other funds 3,049 2,791 3,955 2,014 Due to other funds 1,021 8,048,32 5,75,61 5,563 2,043 Total Liabilities 1,021 8,048,32 5,946,371 1,179 3,043 1,174 1,179 1,174 1,179 1,174 1,174 1,174 1,179 1,174 1,174 | Assets: | | | | | | | | |
| Due from other funds 4,679 131,773 131,342 5,10 Due from other governments 2 98 98 2 Investments, noncurrent 2 356 356 2 Total Assets 5 16,744 \$13,2608 \$11,291 \$13,44 Libilities: Contracts and retainages payable \$2,149 \$10,286 \$11,091 \$1,344 Contracts and retainages payable \$2,149 \$10,286 \$11,091 \$1,344 Contracts and retainages payable \$2,149 \$10,286 \$10,344 \$4,292 Countracts and retainages payable \$2,149 \$10,286 \$10,344 \$4,292 \$10,265 \$4,293 Due to other funds \$3,649 \$7,981 \$5,985,984 \$5,985,985 \$5,985,985 \$5,985,985 \$10,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 \$1,179 | Cash and pooled investments | \$ | 12,034 | \$ | 1,178,055 | \$ | 1,181,888 | \$ | 8,201 |
| Due from other governments (new times) (new times), noncurrent 9 98 98 - 1 Total Assets \$ 16,744 \$ 1,326,063 \$ 1,326,063 \$ 1,324,063 \$ 1,324 Labilities ** 17,000 ** 13,266 \$ 1,326,063 \$ 1,324,063 \$ 1,324 Contracts and retainages payable \$ 2,149 \$ 10,286 \$ 11,1091 \$ 1,344 Cortucal liabilities 6,795 193,254 195,264 2,043 Due to other funds 3,049 2,791 3,265 2,014 Due to other funds 4,749 57,861 57,547 5,063 Total Liabilities 4,749 57,861 57,547 5,063 Total Covernment Distributions Fund \$ 2,624,323 \$ 2,67,532 \$ 13,344 ***Cascla Government Distributions Fund ***Cascla Government Distributions Fund ***Cascla Government Distributions Fund ***Cascla Government Distributions Fund \$ 10,2180 \$ 5,985,984 \$ 5,946,374 \$ 141,790 \$ 24,052 \$ 24,052 \$ 24,052 | Other receivables (net of allowance) | | 31 | | 15,781 | | 15,779 | | 33 |
| Investments, noncurrent Total Assets 6 16,744 3 13,06,063 3 13,04 1 13,04 1 13,02,063 3 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 1 13,04 </td <td>Due from other funds</td> <td></td> <td>4,679</td> <td></td> <td>131,773</td> <td></td> <td>131,342</td> <td></td> <td>5,110</td> | Due from other funds | | 4,679 | | 131,773 | | 131,342 | | 5,110 |
| Total Assets | Due from other governments | | - | | 98 | | 98 | | - |
| Cacal Information Caca | Investments, noncurrent | | - | | 356 | | 356 | | - |
| Accounts payable \$ 2,149 \$ 10,286 \$ 11,091 \$ 1,44 Contracts and retainages payable 2 40 42 -2 Accrued liabilities 6,795 193,254 195,126 2,01 Due to other funds 3,049 2,791 3,826 2,014 Due to other governments 4,749 57,861 57,547 5,063 Total Liabilities \$ 16,744 \$ 264,232 \$ 267,632 \$ 13,444 Cocal Government Distributions Fund Assets: Cocal Government Distributions Fund Assets: \$ 10,25 | Total Assets | \$ | 16,744 | \$ | 1,326,063 | \$ | 1,329,463 | \$ | 13,344 |
| Contracts and retainages payable 2 40 42 42 Accrued liabilities 6,795 193,254 195,126 4,923 Due to other funds 3,049 2,719 3,826 2,014 Due to other governments 4,749 57,861 57,547 5,063 Total Liabilities \$ 16,744 \$ 264,232 \$ 267,632 \$ 13,344 Local Government Distributions Fund Assets: Cash and pooled investments \$ 102,180 \$ 5,986,984 \$ 5,946,374 \$ 141,790 Due from other funds 298,947 - 51,999 246,948 Investments, noncurrent 14,128 10,325 1,242 23,211 Total Assets Liabilities Accrued liabilities Accrued liabilities Accrued liabilities 465 \$ 777 \$ 1,242 23,987 Due to other funds 11 - 7 4 Accrued liabilities 4,652 | Liabilities: | | | | | | | | |
| Accrued liabilities 6,795 193.254 195,126 4,923 Due to other funds 3,049 2,791 3,826 2,014 Due to other governments 4,749 57,861 57,547 5,063 Total Liabilities \$ 16,744 \$ 264,232 \$ 267,632 \$ 13,344 Cocal Government Distributions Fund Assets: Cash and pooled investments \$ 102,180 \$ 5,885,984 \$ 5,946,374 \$ 141,790 Due from other funds 298,947 - 51,999 246,948 Investments, noncurrent 14,128 10,325 1,242 23,211 Total Assets \$ 415,255 \$ 5,996,309 \$ 5,996,615 \$ 411,990 Liabilities Accrued liabilities Accrued liabilities \$ 465 \$ 777 \$ 1,242 \$ - Dule do other funds 13,662 10,325 \$ 2,405,721 383,184 Other governments 396,315 2,392,590 2,405,721 383,184 Other junds | Accounts payable | \$ | 2,149 | \$ | 10,286 | \$ | 11,091 | \$ | 1,344 |
| Due to other funds 3,049 2,791 3,826 2,014 Due to other governments 4,749 57,861 57,547 5,063 Total Liabilities 16,744 264,232 267,632 \$13,344 Local Government Distributions Fund 8 10,748 \$264,232 \$267,632 \$13,344 Assets: Cash and pooled investments \$102,180 \$5,885,984 \$5,946,374 \$141,790 Due from other funds 298,947 - \$1,999 246,948 Investments, noncurrent 14,128 10,325 \$1,242 23,211 Total Assets September 19,494 Liabilities: Use of the funds \$415,255 \$5,996,319 \$5,996,515 \$411,790 Obligations under security lending agreements 13,662 \$10,325 \$1,242 \$-2,239,87 Due to other funds \$11 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1< | Contracts and retainages payable | | 2 | | 40 | | 42 | | - |
| Due to other governments | Accrued liabilities | | 6,795 | | 193,254 | | 195,126 | | 4,923 |
| Section Sect | Due to other funds | | 3,049 | | 2,791 | | 3,826 | | 2,014 |
| Section Sect | Due to other governments | | 4,749 | | 57,861 | | 57,547 | | 5,063 |
| Assets: Cash and pooled investments \$ 102,180 \$ 5,985,984 \$ 5,946,374 \$ 141,790 Due from other funds 298,947 - 51,999 246,948 Investments, noncurrent 41,128 10,325 1,242 23,211 Total Assets \$ 415,255 \$ 5,996,309 \$ 5,999,615 \$ 411,949 Liabilities: Accrued liabilities Child a security lending agreements 13,662 10,325 - 23,987 Due to other funds 11 - 7 4 Due to other governments 396,315 2,392,590 2,405,721 383,184 Other long-term obligations 4,802 28 56 4,774 Total Liabilities \$ 415,255 \$ 2,403,720 \$ 2,407,026 \$ 411,949 Pooled Investments Fund* Assets: \$ 560,282,484 \$ 560,282,484 \$ 560,282,484 \$ 560,282,484 \$ 650,282,484 \$ 650,282,484 \$ 650,282,484 \$ 650,282,484 \$ 650,282,484 \$ 650,282,484 \$ 650,282,484 \$ 650,282,48 | _ | \$ | 16,744 | \$ | | \$ | 267,632 | \$ | |
| Total Assets \$ 415,255 \$ 5,996,309 \$ 5,999,615 \$ 411,949 Liabilities: Accrued liabilities \$ 465 \$ 777 \$ 1,242 \$ - Obligations under security lending agreements 13,662 10,325 - 23,987 Due to other funds 11 - 7 4 Due to other governments 396,315 2,392,590 2,405,721 383,184 Other long-term obligations 4,802 28 56 4,774 Total Liabilities \$ 415,255 \$ 2,403,720 \$ 2,407,026 \$ 411,949 Pooled Investments Fund* Assets: S 560,282,484 \$ 560,282,484 \$ - Cash and pooled investments \$ - \$ 560,282,484 \$ - Investments - \$ 535,242 535,242 - Other receivables (net of allowance) 19,324 545,092 479,909 84,507 Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 <t< td=""><td>Assets: Cash and pooled investments</td><td>\$</td><td></td><td>\$</td><td>5,985,984</td><td>\$</td><td></td><td>\$</td><td></td></t<> | Assets: Cash and pooled investments | \$ | | \$ | 5,985,984 | \$ | | \$ | |
| Total Assets \$ 415,255 \$ 5,996,309 \$ 5,999,615 \$ 411,949 Liabilities: Accrued liabilities \$ 465 \$ 777 \$ 1,242 \$ - Obligations under security lending agreements 13,662 10,325 - 23,987 Due to other funds 11 - 7 4 Due to other governments 396,315 2,392,590 2,405,721 383,184 Other long-term obligations 4,802 28 56 4,774 Total Liabilities \$ 415,255 \$ 2,403,720 \$ 2,407,026 \$ 411,949 Pooled Investments Fund* Assets: S 560,282,484 \$ 560,282,484 \$ - Cash and pooled investments \$ - \$ 560,282,484 \$ - Investments - \$ 535,242 535,242 - Other receivables (net of allowance) 19,324 545,092 479,909 84,507 Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 <t< td=""><td>Investments, noncurrent</td><td></td><td>14,128</td><td></td><td>10,325</td><td></td><td>1,242</td><td></td><td>23,211</td></t<> | Investments, noncurrent | | 14,128 | | 10,325 | | 1,242 | | 23,211 |
| Accrued liabilities \$ 465 \$ 777 \$ 1,242 \$ - Obligations under security lending agreements 13,662 10,325 - 23,987 Due to other funds 11 - 7 4 Due to other governments 396,315 2,392,590 2,405,721 383,184 Other long-term obligations 4,802 28 56 4,774 Total Liabilities \$ 415,255 \$ 2,403,720 \$ 2,407,026 \$ 411,949 Pooled Investments Fund* Assets: Cash and pooled investments \$ - \$ 560,282,484 \$ 560,282,484 \$ - Investments - 535,242 535,242 - Other receivables (net of allowance) 19,324 545,092 479,909 84,507 Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 160,380 Total Assets \$ 27,229 724,907 502,308 249,828 Liabilities: - | | \$ | 415,255 | \$ | 5,996,309 | \$ | 5,999,615 | \$ | |
| Obligations under security lending agreements 13,662 10,325 - 23,987 Due to other funds 11 - 7 4 Due to other governments 396,315 2,392,590 2,405,721 383,184 Other long-term obligations 4,802 28 56 4,774 Total Liabilities \$ 415,255 \$ 2,403,720 \$ 2,407,026 \$ 411,949 Pooled Investments Fund* Assets: S S60,282,484 \$ 560,282,484 \$ - Cash and pooled investments \$ - \$ 560,282,484 \$ - - Investments - 5 535,242 535,242 - Other receivables (net of allowance) 19,324 545,092 479,309 84,507 Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 160,380 Total Assets \$ 27,229 724,907 \$ 502,308 249,828 Liabilities: Accounts payable \$ - 7 | Liabilities: | | | | | | | | |
| Obligations under security lending agreements 13,662 10,325 - 23,987 Due to other funds 11 - 7 4 Due to other governments 396,315 2,392,590 2,405,721 383,184 Other long-term obligations 4,802 28 56 4,774 Total Liabilities \$ 415,255 \$ 2,403,720 \$ 2,407,026 \$ 411,949 Pooled Investments Fund* Assets: Cash and pooled investments \$ - \$ 560,282,484 \$ 560,282,484 \$ - Investments - 535,242 535,242 - Other receivables (net of allowance) 19,324 545,092 479,909 84,507 Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 160,380 Total Assets \$ 27,229 724,907 \$ 502,308 249,828 Liabilities: Accounts payable \$ - \$ 705 \$ 705 \$ - | Accrued liabilities | \$ | 465 | \$ | 777 | \$ | 1,242 | \$ | _ |
| Due to other funds 11 - 7 4 Due to other governments 396,315 2,392,590 2,405,721 383,184 Other long-term obligations 4,802 28 56 4,774 Total Liabilities \$ 415,255 \$ 2,403,720 \$ 2,407,026 \$ 411,949 Pooled Investments Fund* Assets: Cash and pooled investments \$ - \$ 560,282,484 \$ 560,282,484 \$ - Investments \$ - \$ 550,282,484 \$ 560,282,484 \$ - Investments \$ - \$ 550,282,484 \$ 560,282,484 \$ - Investments \$ - \$ 550,282,484 \$ 560,282,484 \$ - Investments \$ - \$ 535,242 \$ - Other receivables (net of allowance) 19,324 545,092 479,909 84,507 Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 160,380 Total Assets \$ 22,229 724,907 | Obligations under security lending agreements | | 13.662 | | 10.325 | | · - | | 23.987 |
| Due to other governments 396,315 2,392,590 2,405,721 383,184 Other long-term obligations 4,802 28 56 4,774 Total Liabilities \$415,255 \$2,403,720 \$2,407,026 \$411,949 Pooled Investments Fund* Assets: State of the properties of | | | , | | - | | 7 | | |
| Other long-term obligations 4,802 28 56 4,774 Total Liabilities \$ 415,255 \$ 2,403,720 \$ 2,407,026 \$ 411,949 Pooled Investments Fund* Assets: Cash and pooled investments \$ 560,282,484 \$ 560,282,484 \$ - Investments \$ - \$ 535,242 535,242 - Other receivables (net of allowance) 19,324 545,092 479,909 84,507 Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 160,380 Total Assets \$ 27,229 \$ 724,907 \$ 502,308 \$ 249,828 Liabilities: Accounts payable \$ - \$ 705 \$ 705 \$ - Accoult igabilities 12,454 663,759 435,476 240,737 Due to other funds 14,775 - 5,684 9,091 | | | | | 2 392 590 | | | | |
| Pooled Investments Fund* \$ 415,255 \$ 2,403,720 \$ 2,407,026 \$ 411,949 Assets: Cash and pooled investments \$ 560,282,484 \$ 560,282,484 \$ - Investments - 535,242 535,242 - Other receivables (net of allowance) 19,324 545,092 479,909 84,507 Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 160,380 Total Assets \$ 27,229 \$ 724,907 \$ 502,308 \$ 249,828 Liabilities: Accounts payable \$ - \$ 705 \$ 705 \$ - Accrued liabilities 12,454 663,759 435,476 240,737 Due to other funds 14,775 - 5,684 9,091 | - | | | | | | | | |
| Assets: Cash and pooled investments \$ - \$560,282,484 \$ 560,282,484 \$ - Investments - 535,242 535,242 - Other receivables (net of allowance) 19,324 545,092 479,909 84,507 Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 160,380 Total Assets \$ 27,229 \$ 724,907 \$ 502,308 \$ 249,828 Liabilities: Accounts payable \$ - \$ 705 \$ 705 \$ - Accrued liabilities 12,454 663,759 435,476 240,737 Due to other funds 14,775 - 5,684 9,091 | | \$ | | \$ | | \$ | | \$ | |
| Cash and pooled investments \$ - \$ 560,282,484 \$ 560,282,484 \$ - Investments - 535,242 535,242 - Other receivables (net of allowance) 19,324 545,092 479,909 84,507 Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 160,380 Total Assets \$ 27,229 \$ 724,907 \$ 502,308 \$ 249,828 Liabilities: Accounts payable \$ - \$ 705 \$ 705 \$ - Accrued liabilities 12,454 663,759 435,476 240,737 Due to other funds 14,775 - 5,684 9,091 | Pooled Investments Fund* | | · | | | · | | | <u> </u> |
| Investments - 535,242 535,242 - Other receivables (net of allowance) 19,324 545,092 479,909 84,507 Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 160,380 Total Assets \$ 27,229 \$ 724,907 \$ 502,308 \$ 249,828 Liabilities: Accounts payable \$ - \$ 705 \$ 705 \$ - Accrued liabilities 12,454 663,759 435,476 240,737 Due to other funds 14,775 - 5,684 9,091 | Assets: | | | | | | | | |
| Other receivables (net of allowance) 19,324 545,092 479,909 84,507 Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 160,380 Total Assets \$ 27,229 \$ 724,907 \$ 502,308 \$ 249,828 Liabilities: Accounts payable \$ - \$ 705 \$ 705 \$ - Accrued liabilities 12,454 663,759 435,476 240,737 Due to other funds 14,775 - 5,684 9,091 | Cash and pooled investments | 9 | - | \$ | 560,282,484 | \$ 5 | 560,282,484 | \$ | - |
| Due from other funds 7,905 - 2,964 4,941 Investments, noncurrent - 179,815 19,435 160,380 Total Assets \$ 27,229 \$ 724,907 \$ 502,308 \$ 249,828 Liabilities: Secounts payable \$ - \$ 705 \$ 705 \$ - Accrued liabilities 12,454 663,759 435,476 240,737 Due to other funds 14,775 - 5,684 9,091 | Investments | | - | | 535,242 | | 535,242 | | - |
| Investments, noncurrent - 179,815 19,435 160,380 Total Assets \$ 27,229 \$ 724,907 \$ 502,308 249,828 Liabilities: Secounts payable \$ 705 \$ 705 \$ - Accrued liabilities 12,454 663,759 435,476 240,737 Due to other funds 14,775 - 5,684 9,091 | Other receivables (net of allowance) | | 19,324 | | 545,092 | | 479,909 | | 84,507 |
| Total Assets \$ 27,229 \$ 724,907 \$ 502,308 \$ 249,828 Liabilities: Secounts payable \$ 705 \$ 705 \$ - \$ - \$ 705 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240,737 \$ 240, | Due from other funds | | 7,905 | | - | | 2,964 | | 4,941 |
| Liabilities: S 705 \$ 705 \$ - Accounts payable \$ - \$ 705 \$ 705 \$ - Accrued liabilities 12,454 663,759 435,476 240,737 Due to other funds 14,775 - 5,684 9,091 | Investments, noncurrent | | - | | 179,815 | | 19,435 | | 160,380 |
| Accounts payable \$ - \$ 705 \$ 705 \$ - Accrued liabilities 12,454 663,759 435,476 240,737 Due to other funds 14,775 - 5,684 9,091 | Total Assets | 9 | 27,229 | \$ | 724,907 | \$ | 502,308 | \$ | 249,828 |
| Accrued liabilities 12,454 663,759 435,476 240,737 Due to other funds 14,775 - 5,684 9,091 | Liabilities: | | | | | | | | |
| Accrued liabilities 12,454 663,759 435,476 240,737 Due to other funds 14,775 - 5,684 9,091 | Accounts payable | 9 | - | \$ | 705 | \$ | 705 | \$ | - |
| Due to other funds - 5,684 9,091 | | | 12,454 | | 663,759 | | 435,476 | | 240,737 |
| | Due to other funds | | | | - | | | | |
| | Total Liabilities | 9 | | \$ | 663,759 | \$ | | \$ | |

^{*} Beginning balances, as restated.

Combining Statement of Changes in Assets and Liabilities

Agency Funds Concluded

For the Fiscal Year Ended June 30, 2004 (expressed in thousands)

| | Balance | | | Balance |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| | July 1, 2003 | Additions | Deductions | June 30, 2004 |
| Other Agency Funds* | | | | |
| Assets: | | | | |
| Cash and pooled investments | \$ 60,237 | \$ 11,885,893 | \$ 11,816,363 | \$ 129,767 |
| Investments | 1,410 | 1,500 | 1,410 | 1,500 |
| Other receivables (net of allowance) | 14,242 | 117,194 | 116,205 | 15,231 |
| Due from other funds | 211,198 | 61,123 | 38,701 | 233,620 |
| Due from other governments | 25,578 | 8,231 | 7,022 | 26,787 |
| Investments, noncurrent | 9,684 | 103,961 | 104,050 | 9,595 |
| Other noncurrent assets | 76,674 | 59,897 | 69,302 | 67,269 |
| Total Assets | \$ 399,023 | \$ 12,237,799 | \$ 12,153,053 | \$ 483,769 |
| Liabilities: | | | | |
| Accounts payable | \$ 12,324 | \$ 87,873 | \$ 85,818 | \$ 14,379 |
| Contracts and retainages payable | 14,099 | 217,718 | 212,739 | 19,078 |
| Accrued liabilities | 245,651 | 3,872,335 | 3,859,365 | 258,621 |
| Obligations under security lending agreements | 514 | 929 | - | 1,443 |
| Due to other funds | 46,117 | 129,068 | 55,690 | 119,495 |
| Due to other governments | 3,644 | 71,459 | 71,619 | 3,484 |
| Other long-term obligations | 76,674 | 59,897 | 69,302 | 67,269 |
| • | | | 03,302 | |
| Total Liabilities | \$ 399,023 | \$ 16,840,936 | \$ 4,354,533 | \$ 483,769 |
| * Beginning balances, as restated. | \$ 399,023 | \$ 16,840,936 | \$ 4,354,533 | \$ 483,769 |
| * Beginning balances, as restated. | \$ 399,023 | \$ 16,840,936 | \$ 4,354,533 | \$ 483,769 |
| * Beginning balances, as restated. Totals - All Agency Funds | \$ 399,023 | \$ 16,840,936 | \$ 4,354,533 | \$ 483,769 |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: | | | 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7 | |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: | \$ 399,023 \$ 174,451 1,410 | \$ 16,840,936 \$ 19,049,932 1,500 | \$ 4,354,533 \$ 18,944,625 1,410 | \$ 279,758 |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments Investments | \$ 174,451 | \$ 19,049,932 | \$ 18,944,625 | \$ 279,758 1,500 |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments | \$ 174,451 1,410 | \$ 19,049,932 1,500 | \$ 18,944,625 1,410 | \$ 279,758 1,500 99,771 |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments Investments Other receivables (net of allowance) | \$ 174,451 1,410 33,597 | \$ 19,049,932 1,500 678,067 | \$ 18,944,625 1,410 611,893 | \$ 279,758 1,500 99,771 490,618 |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments Investments Other receivables (net of allowance) Due from other funds | \$ 174,451 1,410 33,597 522,729 | \$ 19,049,932 1,500 678,067 192,896 | \$ 18,944,625 1,410 611,893 225,006 | \$ 279,758 1,500 99,771 490,619 26,787 |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments Investments Other receivables (net of allowance) Due from other funds Due from other governments Investments, noncurrent Other noncurrent assets | \$ 174,451 1,410 33,597 522,729 25,578 23,812 76,674 | \$ 19,049,932 1,500 678,067 192,896 8,329 294,457 59,897 | \$ 18,944,625 1,410 611,893 225,006 7,120 125,083 69,302 | \$ 279,758 1,500 99,771 490,619 26,787 193,186 67,269 |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments Investments Other receivables (net of allowance) Due from other funds Due from other governments Investments, noncurrent | \$ 174,451 1,410 33,597 522,729 25,578 23,812 | \$ 19,049,932 1,500 678,067 192,896 8,329 294,457 | \$ 18,944,625 1,410 611,893 225,006 7,120 125,083 | |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments Investments Other receivables (net of allowance) Due from other funds Due from other governments Investments, noncurrent Other noncurrent assets | \$ 174,451 1,410 33,597 522,729 25,578 23,812 76,674 | \$ 19,049,932 1,500 678,067 192,896 8,329 294,457 59,897 | \$ 18,944,625 1,410 611,893 225,006 7,120 125,083 69,302 | \$ 279,758 1,500 99,771 490,619 26,787 193,186 67,269 |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments Investments Other receivables (net of allowance) Due from other funds Due from other governments Investments, noncurrent Other noncurrent assets Total Assets Liabilities: Accounts payable | \$ 174,451 1,410 33,597 522,729 25,578 23,812 76,674 \$ 858,251 | \$ 19,049,932 1,500 678,067 192,896 8,329 294,457 59,897 \$ 20,285,078 | \$ 18,944,625 1,410 611,893 225,006 7,120 125,083 69,302 \$ 19,984,439 | \$ 279,758 1,500 99,771 490,619 26,787 193,186 67,269 \$ 1,158,890 |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments Investments Other receivables (net of allowance) Due from other funds Due from other governments Investments, noncurrent Other noncurrent assets Total Assets Liabilities: Accounts payable Contracts and retainages payable | \$ 174,451 1,410 33,597 522,729 25,578 23,812 76,674 \$ 858,251 \$ 14,473 14,101 | \$ 19,049,932 1,500 678,067 192,896 8,329 294,457 59,897 \$ 20,285,078 | \$ 18,944,625 1,410 611,893 225,006 7,120 125,083 69,302 \$ 19,984,439 \$ 96,909 212,781 | \$ 279,758 1,500 99,771 490,619 26,787 193,186 67,269 \$ 1,158,890 \$ 15,723 19,078 |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments Investments Other receivables (net of allowance) Due from other funds Due from other governments Investments, noncurrent Other noncurrent assets Total Assets Liabilities: Accounts payable Contracts and retainages payable Accrued liabilities | \$ 174,451 1,410 33,597 522,729 25,578 23,812 76,674 \$ 858,251 \$ 14,473 14,101 265,365 | \$ 19,049,932 1,500 678,067 192,896 8,329 294,457 59,897 \$ 20,285,078 \$ 98,159 217,758 4,730,125 | \$ 18,944,625 1,410 611,893 225,006 7,120 125,083 69,302 \$ 19,984,439 | \$ 279,758 1,500 99,77' 490,619 26,787 193,186 67,269 \$ 1,158,890 \$ 15,723 19,078 504,28' |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments Investments Other receivables (net of allowance) Due from other funds Due from other governments Investments, noncurrent Other noncurrent assets Total Assets Liabilities: Accounts payable Contracts and retainages payable Accrued liabilities Obligations under security lending agreements | \$ 174,451 1,410 33,597 522,729 25,578 23,812 76,674 \$ 858,251 \$ 14,473 14,101 265,365 14,176 | \$ 19,049,932 1,500 678,067 192,896 8,329 294,457 59,897 \$ 20,285,078 \$ 98,159 217,758 4,730,125 11,254 | \$ 18,944,625 1,410 611,893 225,006 7,120 125,083 69,302 \$ 19,984,439 \$ 96,909 212,781 4,491,209 | \$ 279,758 1,500 99,771 490,619 26,787 193,186 67,269 \$ 1,158,890 \$ 15,723 19,078 504,281 25,430 |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments Investments Other receivables (net of allowance) Due from other funds Due from other governments Investments, noncurrent Other noncurrent assets Total Assets Liabilities: Accounts payable Contracts and retainages payable Accrued liabilities Obligations under security lending agreements Due to other funds | \$ 174,451 1,410 33,597 522,729 25,578 23,812 76,674 \$ 858,251 \$ 14,473 14,101 265,365 14,176 63,952 | \$ 19,049,932 1,500 678,067 192,896 8,329 294,457 59,897 \$ 20,285,078 \$ 98,159 217,758 4,730,125 11,254 131,859 | \$ 18,944,625 1,410 611,893 225,006 7,120 125,083 69,302 \$ 19,984,439 \$ 96,909 212,781 4,491,209 - 65,207 | \$ 279,758 1,500 99,771 490,619 26,787 193,186 67,269 \$ 1,158,890 \$ 15,723 19,078 504,281 25,430 130,604 |
| * Beginning balances, as restated. Totals - All Agency Funds Assets: Cash and pooled investments Investments Other receivables (net of allowance) Due from other funds Due from other governments Investments, noncurrent Other noncurrent assets Total Assets Liabilities: Accounts payable Contracts and retainages payable Accrued liabilities Obligations under security lending agreements | \$ 174,451 1,410 33,597 522,729 25,578 23,812 76,674 \$ 858,251 \$ 14,473 14,101 265,365 14,176 | \$ 19,049,932 1,500 678,067 192,896 8,329 294,457 59,897 \$ 20,285,078 \$ 98,159 217,758 4,730,125 11,254 | \$ 18,944,625 1,410 611,893 225,006 7,120 125,083 69,302 \$ 19,984,439 \$ 96,909 212,781 4,491,209 | \$ 279,758 1,500 99,771 490,619 26,787 193,186 67,269 \$ 1,158,890 |